

Table 26D 2012 Homestead Exemption - Average Residential Value

County Number & Name	Certified Residential Average Value Stat. § 77-3506.02	Certified Average at 120%	Certified Average at 200%	Certified Average at 225%	Total Residential Parcels	Total Residential Value	Calculated Residential Average Value	Maximum Exempt Amount Over Age 65 cat. Stat. § 77-3501.01(1)	Maximum Exempt Amount Disabled Categories Stat. § 77-3501.01(2)	Maximum Residential Value Over Age 65 cat. Stat. § 77-3505.02(1)	Maximum Residential Value Disabled categories Stat. § 77-3505.02(2)
1 ADAMS	91,800	110,160	183,600	206,550	11,029	1,012,437,305	91,798	91,800	110,160	183,600	206,550
2 ANTELOPE	58,655	70,386	117,310	131,974	3,092	181,361,130	58,655	58,655	70,386	117,310	131,974
3 ARTHUR	36,672	44,006	73,344	82,512	202	7,407,670	36,672	40,000	50,000	95,000	110,000
4 BANNER	64,391	77,269	128,782	144,880	320	20,605,006	64,391	64,391	77,269	128,782	144,880
5 BLAINE	28,265	33,918	56,530	63,596	257	7,264,023	28,265	40,000	50,000	95,000	110,000
6 BOONE	60,015	72,018	120,030	135,034	2,519	151,177,651	60,015	60,015	72,018	120,030	135,034
7 BOX BUTTE	74,685	89,622	149,370	168,041	4,254	317,712,099	74,685	74,685	89,622	149,370	168,041
8 BOYD	25,325	30,390	50,650	56,981	1,183	29,958,755	25,324	40,000	50,000	95,000	110,000
9 BROWN	47,927	57,512	95,854	107,836	1,669	79,989,709	47,927	47,927	57,512	95,854	110,000
10 BUFFALO	114,400	137,280	228,800	257,400	14,210	1,625,922,605	114,421	114,400	137,280	228,800	257,400
11 BURT	71,180	85,416	142,360	160,155	3,120	222,084,346	71,181	71,180	85,416	142,360	160,155
12 BUTLER	74,575	89,490	149,150	167,794	3,586	267,419,920	74,573	74,575	89,490	149,150	167,794
13 CASS	136,983	164,380	273,966	308,212	10,731	1,469,966,801	136,983	136,983	164,380	273,966	308,212
14 CEDAR	71,395	85,674	142,790	160,639	3,632	259,311,590	71,396	71,395	85,674	142,790	160,639
15 CHASE	71,403	85,684	142,806	160,657	1,790	127,811,852	71,403	71,403	85,684	142,806	160,657
16 CHERRY	68,873	82,648	137,746	154,964	2,552	175,763,809	68,873	68,873	82,648	137,746	154,964
17 CHEYENNE	95,390	114,468	190,780	214,628	3,996	381,179,359	95,390	95,390	114,468	190,780	214,628
18 CLAY	63,610	76,332	127,220	143,123	3,011	191,530,610	63,610	63,610	76,332	127,220	143,123
19 COLFAX	72,230	86,676	144,460	162,518	3,695	266,898,365	72,232	72,230	86,676	144,460	162,518
20 CUMING	72,135	86,562	144,270	162,304	3,772	272,097,310	72,136	72,135	86,562	144,270	162,304
21 CUSTER	60,859	73,031	121,718	136,933	4,833	294,131,615	60,859	60,859	73,031	121,718	136,933
22 DAKOTA	85,195	102,234	170,390	191,689	6,010	512,021,437	85,195	85,195	102,234	170,390	191,689
23 DAWES	75,467	90,560	150,934	169,801	3,510	264,889,050	75,467	75,467	90,560	150,934	169,801
24 DAWSON	79,906	95,887	159,812	179,789	8,971	716,839,324	79,906	79,906	95,887	159,812	179,789
25 DEUEL	48,714	58,457	97,428	109,607	981	47,788,389	48,714	48,714	58,457	97,428	110,000
26 DIXON	65,955	79,146	131,910	148,399	2,403	158,494,570	65,957	65,955	79,146	131,910	148,399
27 DODGE	102,559	123,071	205,118	230,758	13,454	1,379,834,630	102,559	102,559	123,071	205,118	230,758
28 DOUGLAS	146,765	176,118	293,530	330,221	159,974	23,478,663,140	146,765	146,765	176,118	293,530	330,221
29 DUNDY	39,120	46,944	78,240	88,020	1,078	42,171,673	39,120	40,000	50,000	95,000	110,000
30 FILLMORE	64,450	77,340	128,900	145,013	2,721	175,362,320	64,448	64,450	77,340	128,900	145,013
31 FRANKLIN	46,833	56,200	93,666	105,374	1,539	72,076,335	46,833	46,833	56,200	95,000	110,000
32 FRONTIER	60,240	72,288	120,480	135,540	1,216	73,251,834	60,240	60,240	72,288	120,480	135,540
33 FURNAS	42,497	50,996	84,994	95,618	2,516	106,923,460	42,497	42,497	50,996	95,000	110,000
34 GAGE	87,150	104,580	174,300	196,088	9,043	788,119,625	87,152	87,150	104,580	174,300	196,088
35 GARDEN	47,388	56,866	94,776	106,623	1,201	56,912,434	47,388	47,388	56,866	95,000	110,000
36 GARFIELD	59,302	71,162	118,604	133,430	925	54,854,676	59,302	59,302	71,162	118,604	133,430
37 GOSPER	87,689	105,227	175,378	197,300	1,189	104,261,946	87,689	87,689	105,227	175,378	197,300
38 GRANT	43,453	52,144	86,906	97,769	322	13,991,883	43,453	43,453	52,144	95,000	110,000
39 GREELEY	47,435	56,922	94,870	106,729	1,091	51,752,069	47,435	47,435	56,922	95,000	110,000
40 HALL	105,812	126,974	211,624	238,077	18,346	1,941,234,301	105,812	105,812	126,974	211,624	238,077
41 HAMILTON	105,350	126,420	210,700	237,038	3,778	398,006,527	105,348	105,350	126,420	210,700	237,038
42 HARLAN	56,323	67,588	112,646	126,727	1,829	103,014,002	56,323	56,323	67,588	112,646	126,727
43 HAYES	42,988	51,586	85,976	96,723	505	21,708,693	42,988	42,988	51,586	95,000	110,000
44 HITCHCOCK	46,250	55,500	92,500	104,063	1,453	67,201,244	46,250	46,250	55,500	95,000	110,000
45 HOLT	57,701	69,241	115,402	129,827	4,846	279,621,353	57,701	57,701	69,241	115,402	129,827

General Notes:

- For over-age 65 applicants to be eligible for exemption, the maximum assessed value of the homestead is \$95,000 or 200% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants to be eligible for exemption, the maximum assessed value of the homestead is \$110,000 or 225% of the county's average assessed value of single-family residential property, whichever is greater.
- The qualification for homestead exemption in assessment/tax year 2012 relies on income data from 2011; the percentage of relief applies to the assessed value of the homestead up to the maximum exemption amount.
- For over-age 65 applicants, the maximum exemption is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single-family residential property, whichever is greater.
- For most disabled applicants, the maximum exemption is the taxable value of the homestead up to \$50,000 or 120% of the county's average assessed value of single-family residential property, whichever is greater.

Source: Average Single-Family Residential Value information as certified by the county assessors pursuant to Neb. Rev. Stat. § 77-3506.02.

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46 HOOKER	35,630	42,756	71,260	80,168	354	12,613,179	35,630	40,000	50,000	95,000	110,000
47 HOWARD	78,837	94,604	157,674	177,383	2,744	216,327,942	78,837	78,837	94,604	157,674	177,383
48 JEFFERSON	58,253	69,904	116,506	131,069	3,648	212,508,740	58,253	58,253	69,904	116,506	131,069
49 JOHNSON	65,916	79,099	131,832	148,311	1,969	129,789,010	65,916	65,916	79,099	131,832	148,311
50 KEARNEY	91,560	109,872	183,120	206,010	2,776	254,170,480	91,560	109,872	183,120	206,010	206,010
51 KEITH	81,140	97,368	162,280	182,565	4,191	340,050,497	81,138	81,140	97,368	162,280	182,565
52 KEYA PAHA	35,493	42,592	70,986	79,859	444	15,758,870	35,493	40,000	50,000	95,000	110,000
53 KIMBALL	61,319	73,583	122,638	137,968	1,869	114,604,970	61,319	61,319	73,583	122,638	137,968
54 KNOX	46,135	55,362	92,270	103,804	3,658	168,761,585	46,135	46,135	55,362	95,000	110,000
55 LANCASTER	151,200	181,440	302,400	340,200	87,753	13,268,081,700	151,198	151,200	181,440	302,400	340,200
56 LINCOLN	98,580	118,296	197,160	221,805	13,439	1,324,841,720	98,582	98,580	118,296	197,160	221,805
57 LOGAN	67,177	80,612	134,354	151,148	342	22,974,516	67,177	67,177	80,612	134,354	151,148
58 LOUP	49,668	59,602	99,336	111,753	430	21,357,110	49,668	49,668	59,602	99,336	111,753
59 MADISON	96,583	115,900	193,166	217,312	11,699	1,129,924,213	96,583	96,583	115,900	193,166	217,312
60 MCPHERSON	52,953	63,544	105,906	119,144	194	10,272,879	52,953	52,953	63,544	105,906	119,144
61 MERRICK	79,475	95,370	158,950	178,819	3,515	279,352,665	79,474	79,475	95,370	158,950	178,819
62 MORRILL	57,830	69,396	115,660	130,118	2,377	137,460,375	57,829	57,830	69,396	115,660	130,118
63 NANCE	57,290	68,748	114,580	128,903	1,666	95,445,012	57,290	57,290	68,748	114,580	128,903
64 NEMAHA	65,380	78,456	130,760	147,105	3,061	200,126,760	65,380	65,380	78,456	130,760	147,105
65 NUCKOLLS	39,071	46,885	78,142	87,910	2,377	92,871,195	39,071	40,000	50,000	95,000	110,000
66 OTOE	98,776	118,531	197,552	222,246	6,177	610,140,590	98,776	98,776	118,531	197,552	222,246
67 PAWNEE	36,765	44,118	73,530	82,721	1,516	55,735,025	36,765	40,000	50,000	95,000	110,000
68 PERKINS	68,592	82,310	137,184	154,332	1,310	89,856,039	68,592	68,592	82,310	137,184	154,332
69 PHELPS	86,985	104,382	173,970	195,716	3,852	335,069,544	86,986	86,985	104,382	173,970	195,716
70 PIERCE	77,060	92,472	154,120	173,385	2,961	228,173,684	77,060	77,060	92,472	154,120	173,385
71 PLATTE	118,355	142,026	236,710	266,299	11,627	1,376,114,705	118,355	118,355	142,026	236,710	266,299
72 POLK	79,740	95,688	159,480	179,415	2,246	179,096,540	79,740	79,740	95,688	159,480	179,415
73 RED WILLOW	64,315	77,178	128,630	144,709	4,546	292,377,150	64,315	64,315	77,178	128,630	144,709
74 RICHARDSON	41,413	49,696	82,826	93,179	4,097	169,667,144	41,413	41,413	50,000	95,000	110,000
75 ROCK	40,226	48,271	80,452	90,509	861	34,634,805	40,226	40,226	50,000	95,000	110,000
76 SALINE	82,091	98,509	164,182	184,705	5,152	422,934,225	82,091	82,091	98,509	164,182	184,705
77 SARPY	163,947	196,736	327,894	368,881	48,352	7,927,156,044	163,947	163,947	196,736	327,894	368,881
78 SAUNDERS	129,621	155,545	259,242	291,647	8,479	1,099,057,020	129,621	129,621	155,545	259,242	291,647
79 SCOTTS BLUFF	87,675	105,210	175,350	197,269	13,880	1,216,928,514	87,675	87,675	105,210	175,350	197,269
80 SEWARD	124,129	148,955	248,258	279,290	5,925	735,462,887	124,129	124,129	148,955	248,258	279,290
81 SHERIDAN	44,107	52,928	88,214	99,241	2,730	120,411,655	44,107	44,107	52,928	95,000	110,000
82 SHERMAN	46,016	55,219	92,032	103,536	1,505	69,253,475	46,016	46,016	55,219	95,000	110,000
83 SIOUX	54,592	65,510	109,184	122,832	748	40,834,738	54,592	54,592	65,510	109,184	122,832
84 STANTON	79,200	95,040	158,400	178,200	2,538	201,012,645	79,201	79,200	95,040	158,400	178,200
85 THAYER	51,535	61,842	103,070	115,954	2,698	139,035,625	51,533	51,535	61,842	103,070	115,954
86 THOMAS	52,665	63,198	105,330	118,496	406	21,382,098	52,665	52,665	63,198	105,330	118,496
87 THURSTON	53,454	64,145	106,908	120,272	1,599	85,472,615	53,454	53,454	64,145	106,908	120,272
88 VALLEY	63,935	76,722	127,870	143,854	1,896	121,219,755	63,934	63,935	76,722	127,870	143,854
89 WASHINGTON	156,545	187,854	313,090	352,226	7,139	1,117,576,510	156,545	156,545	187,854	313,090	352,226
90 WAYNE	86,305	103,566	172,610	194,186	3,128	269,968,300	86,307	86,305	103,566	172,610	194,186
91 WEBSTER	50,568	60,682	101,136	113,778	1,789	90,465,445	50,568	50,568	60,682	101,136	113,778
92 WHEELER	29,980	35,976	59,960	67,455	551	16,518,925	29,980	40,000	50,000	95,000	110,000
93 YORK	94,261	113,113	188,522	212,087	5,062	477,150,128	94,261	94,261	113,113	188,522	212,087
STATE TOTALS					633,630	73,861,025,693	116,568				

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